

***Effective 5/14/2019***

**53E-3-602 Auditors appointed -- Auditing standards.**

- (1) Procedures utilized by auditors employed by local school boards shall meet or exceed generally accepted auditing standards approved by the state board and the state auditor.
- (2) The standards must include financial accounting for both revenue and expenditures, and student accounting.

Amended by Chapter 186, 2019 General Session